

**What is the purpose of Form IL-505-I?**

The purpose of Form IL-505-I, Automatic Extension Payment, is to provide taxpayers who are unable to file their tax return by the due date a means of calculating and remitting their tentative tax liability on or before the original due date of the return (see "When should I file and pay?").

**Who must file Form IL-505-I?**

You must file Form IL-505-I if **all** of the following apply to you:

- you cannot file your tax return by the due date, **and**
- you will owe a tentative tax (complete the Tax Payment Worksheet on the back of this page to determine this), **and**
- you submit your payment by paper check or money order (*i.e.*, you do not use any electronic means, such as electronic funds transfer, to make your payment).

If Line 7 of the worksheet shows you owe tentative tax, you must pay the full amount due by the original due date of the return. **An extension of time to file does not extend the amount of time you have to make your payment.**

**Do not file Form IL-505-I if:**

- after you complete the Tax Payment Worksheet, you find that you do not owe additional tax, or
- you make your extension payment electronically by credit card, electronic funds transfer (EFT), or bank account debit.

**Note** If an unpaid liability is disclosed when you file your return, you may owe penalty and interest charges in addition to the tax. See "Will I owe penalties and interest?"

**What are the extensions?****Automatic Illinois six-month extension**

We automatically grant you a six-month extension of time to file your tax return. For calendar year filers, the filing date is automatically extended to October 15. You are not required to file Form IL-505-I in order to obtain this automatic extension. However, you must pay any tentative tax due by the original due date of your return in order to avoid any late-payment penalty and interest on unpaid tax.

**Additional extension beyond six months**

If you cannot file your tax return within the automatic six-month extension period, we will grant you an extension of more than six months to file only if the Internal Revenue Service (IRS) grants you an additional extension.

**When should I file and pay?**

If you owe any tentative tax, and you pay with a paper check or money order, file Form IL-505-I along with your payment on or before the original due date of your annual return, or as soon as you realize you owe tentative tax.

**Where should I file?**

Mail your Form IL-505-I to: **Illinois Department of Revenue, P.O. Box 19005, Springfield, Illinois 62794-9005.** Make your check or money order payable to "Illinois Department of Revenue."

**Be sure to write your Social Security number, tax year, and "IL-505-I" on your payment.**

**Will I owe penalties and interest?**

You will owe a

- **late-filing penalty** if you do not file a processable return by the extended due date,
- **late-payment penalty** if you do not pay the tax you owe by the original due date of the return, and
- **bad check penalty** if your remittance is not honored by your financial institution.

You will owe **interest** on tax from the day after the original due date of your return through the date you pay the tax. We will bill you for penalties and interest.

For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of this publication, see "What if I need additional forms or assistance?" on the back of this form.

**What should I attach to my Form IL-1040?**

If you file your return within the automatic six-month extension period, do **not** attach anything to your return to explain your delayed filing. If you file your return after the automatic six-month extension period and the IRS grants you an extension of more than six months, you must attach a copy of the document granting your federal extension to your tax return to avoid a late-filing penalty.

**Note** Be sure to claim any Form IL-505-I payments on your 2009 Form IL-1040, Line 23.

IL-505-I front (R-12/09)

<b>Return only the bottom portion with your payment.</b>	
<b>Illinois Department of Revenue</b> <b>IL-505-I 2009</b> <b>Automatic Extension Payment for Individuals</b> (R-12/09)	
<b>Official Use</b>	

Write your Social Security numbers in the order they appear on your federal return.

\_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_  
Your Social Security number

\_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_  
Spouse's Social Security number



Do not file this form if no payment is due or you pay electronically or by credit card.

For calendar year ending  
12/09 or fiscal year ending

\_\_\_\_\_/\_\_\_\_\_  
Month and year

\_\_\_\_\_  
Your first name & initial

\_\_\_\_\_  
Spouse's first name & initial

\_\_\_\_\_  
Your last name

\_\_\_\_\_  
Street address

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
ZIP

(\_\_\_\_\_)\_\_\_\_\_  
Daytime phone number



\_\_\_\_\_  
Tentative tax due

Make your check or money order payable to "Illinois Department of Revenue."

**Mail to:**  
**ILLINOIS DEPARTMENT OF REVENUE**  
**PO BOX 19005**  
**SPRINGFIELD IL 62794-9005**

**Official Use**

### What if I need additional forms or assistance?

- visit our web site at **tax.illinois.gov**;
- call our 24-hour Forms Order Line at **1 800 356-6302**;
- call our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336** between 8 a.m. and 5 p.m.; or
- call our TDD (telecommunications device for the deaf) at **1 800 544-5304**.

### What if I want to pay electronically?

- You may make your IL-505-I payment by using your Visa, MasterCard, Discover, or American Express. Call **1 800 2PAYTAX (1 800 272-9829)** or
- visit **www.officialpayments.com**.

Be sure you have your credit card ready. If you pay by telephone, the Jurisdiction Code is **2300**. There will be an additional convenience

fee assessed to your credit card account by the credit card service provider.

- You may have your IL-505-I payment taken from your checking or savings account using bank account debit.

To pay by bank account debit, visit our web site at **tax.illinois.gov**. You must have an IL-PIN, which is available on our web site or by calling our information number, and you must provide your bank routing and account numbers. **Warning:** Many credit unions will not allow an electronic debit from a savings account. Please check with your financial institution for further details.

- **Electronic Funds Transfer** – Complete Form EFT-1, Authorization for Electronic Funds Transfer.

To print a copy of this form or for more information about this program, visit our web site at **tax.illinois.gov**. Mail or fax Form EFT-1 to us following the directions in the instructions.

## Instructions for Tax Payment Worksheet

### Line 1 – Income tax

Write the total amount of individual income tax you expect to owe. Use Form IL-1040 as a worksheet and complete Lines 1 through 15 to determine the tax you expect to owe.

### Line 2 – Withholding and pass-through entity payments

Write the amount of Illinois Income Tax withheld from your wages for the tax year and pass-through entity payments made on your behalf.

### Line 3 – Estimated income tax payments

Write the total amount of Illinois estimated payments you paid with Form IL-1040-ES for the tax year. Include any 2008 overpayment credited to your 2009 tax.

### Line 4 – Previous Form IL-505-I payment

Write the amount of Illinois Income Tax you paid with any previous Form IL-505-I for this tax year.

### Line 5 – Estimated allowable credits

Write any estimated allowable income tax credits for

- income tax paid to other states,
- Illinois Property Tax paid,

- education expenses,
- earned income, and
- credits from Schedule 1299-C, Income Tax Subtractions and Credits (for individuals).

See the instructions for Form IL-1040, Schedule CR, Credit for Tax Paid to Other States, and Schedule 1299-C.

### Line 6 – Total tax payments and credits

Add Lines 2 through 5, and write the total on Line 6.

### Line 7 – Tentative tax due

Subtract Line 6 from Line 1. Write the result on Line 7 and on Form IL-505-I. This is your tentative tax due. If the amount is \$1 or more, you must pay this amount. You may pay electronically (by credit card, EFT, or Electronic Funds Withdrawal) or file this form and attach your payment. If the tax due is less than \$1, **stop**. Do not file this form. **No** payment is due.

## Tax Payment Worksheet for Your Records

1	Write the income tax you expect to owe (including recapture of investment credit).	1	_____
2	Write your Illinois Income Tax withheld and pass-through entity payments.	2	_____
3	Write your Illinois estimated payments and 2008 overpayment credit.	3	_____
4	Write any tax payment made with a previous Form IL-505-I.	4	_____
5	Write the estimated allowable credits for income tax paid to other states, Illinois Property Tax paid, education expenses, earned income, and credits from Schedule 1299-C.	5	_____
6	Total tax payments and credits. Add Lines 2 through 5.	6	_____
7	Tentative tax due – Subtract Line 6 from Line 1. Write the amount here and on Form IL-505-I.	7	_____

**STOP Do not file Form IL-505-I if no payment is due or if you make this payment electronically or by credit card. STOP**

